THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19339 OF 2007

Dated 13th September, 2007

Between:

M/s Usha Mullapudi Cardiac Centre …Petitioner

And

The Commercial Tax Officer and
Two others …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19339 OF 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal*

Nazki):

The case of the petitioner is that he has filed an appeal and also an application for stay before the second respondent. The second respondent by order dated 10-08-2007 rejected the stay application filed by the petitioner. The petitioner against the said order filed a revision before the third respondent seeking stay of recovery of the disputed tax, pending disposal of the appeal before the second respondent. Neither the appeal nor the application for stay has been decided so far. But, the first respondent is taking coercive steps for recovery of the disputed tax. Hence, this writ petition.

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

Since the appeal filed by the petitioner is pending before the second respondent, we feel that the interest of justice would be met if stay of collection of the disputed tax is granted, pending disposal of the appeal, subject to the petitioner depositing 50% of the disputed tax. Therefore, we grant stay of collection of the disputed tax on condition of the petitioner depositing 50% of the disputed tax, within a period of four weeks. For four weeks, there shall be an unconditional stay of recovery and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However, if the petitioner has already paid any amount towards the disputed tax, while calculating the 50% amount, the amount already paid by the petitioner shall be given credit to.

The writ petition is accordingly disposed of. No costs.

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Bilal Nazki,J

Dated 13th September, 2007

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Ramesh Ranganathan,J

Note: Issue wire at party's cost
(b/o)

vrn